

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

In re:

ANTHONY U. GIANNASCA,

Debtor.

CHAPTER 7
CASE NO. 11-19499-FJB

**CHAPTER 7 TRUSTEE'S APPLICATION FOR AUTHORITY TO
EMPLOY VERDOLINO & LOWEY, P.C. AS ACCOUNTANTS TO TRUSTEE**

Mark G. DeGiacomo, the duly appointed Chapter 7 Trustee for the bankruptcy estate of the above-captioned Debtor (the "Trustee") hereby requests, pursuant to 11 U.S.C. Section 327(a) and Bankruptcy Rule 2014(a), that this Court enter an Order allowing the employment of Verdolino & Lowey, P.C., (the "Accountants"), as Trustee's Accountants from the date of the filing of this Motion. In support of this Motion, the Trustee submits the Signed Statement of Craig R. Jalbert, CIRA in Support of Application for Employment Pursuant to Bankruptcy Rule 2014(a) and Local Rule 2014-1 attached hereto as Exhibit A.

In further support of this Motion, the Trustee states as follows:

1. On October 5, 2011, Anthony U. Giannasca (the "Debtor") filed a voluntary petition pursuant to Chapter 13 of the Bankruptcy Code.
2. On November 29, 2011, this Court entered an Order converting this case to Chapter 11.
3. On February 26, 2013, this Court entered an Order converting this case to Chapter 7.
4. On February 27, 2013, the Trustee was appointed as the Chapter 7 Trustee of this bankruptcy estate.

5. The Trustee intends to retain the Accountants to perform estate work pursuant to the following rate schedule:

Principals:	\$415.00 /hr.
Managers:	\$245.00 - \$375.00 /hr.
Staff:	\$125.00 - \$345.00 /hr.
Bookkeepers	\$110.00 - \$190.00 /hr.
Clerical:	\$85.00 /hr.

6. An appropriate fee application shall be submitted to the Bankruptcy Court after services are rendered, and the compensation shall be subject to review by the Court.

7. The Trustee finds it necessary to employ the Accountants to perform services for the estate, including, but not limited to:

- a. to prepare and file on behalf of the estate all necessary tax returns that may be required by federal, state or local law;
- b. to advise the Trustee regarding the tax implications of asset recovery;
- c. to advise and assist the Trustee with respect to evaluating and objecting to proofs of claim submitted by federal and state taxing authorities;
- d. to assist the Trustee in reviewing and examining the books and records of the Debtor with respect to potential preference and/or fraudulent conveyance or transfer claims; and to assist the Trustee with other tasks that the Trustee may require and reasonably request.

8. To the best of the Trustee's knowledge, the Accountants as proposed herein do not represent any interest adverse to the estate in matters upon which the Accountants are to be

employed and are disinterested persons as to that term as defined in 11 U.S.C. Section 101(14) as it applies to 11 U.S.C. Section 327(a).

9. The Accountants have performed similar bankruptcy related services on previous occasions and therefore are familiar with the process involved in doing work for estates in bankruptcy.

10. The Trustee believes that the employment of the Accountants is in the best interest of the estate.

WHEREFORE, the Trustee respectfully requests this honorable Court enter an order pursuant to the provisions of 11 U.S.C. Section 327(a) authorizing the Trustee to employ Craig R. Jalbert, CIRA and Verdolino & Lowey, P.C. to act as Accountants for the Trustee for bankruptcy related matters and to perform the professional services specified herein, including but not limited to any and all accounting services which may be required during the course of this case.

Respectfully submitted,

MARK G. DEGIACOMO, CHAPTER 7
TRUSTEE OF THE ESTATE OF
ANTHONY U. GIANNASCA,

/s/ Mark G. DeGiacomo

Mark G. DeGiacomo, Esq. BBO #118170

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Dated: May 23, 2013

UNITED STATES BANKRUPTCY COURT
FOR THE
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:)	
)	
Anthony U. Giannasca,)	Chapter 7
)	Case No. 11-19499-FJB
Debtor.)	
)	

SIGNED STATEMENT OF CRAIG R. JALBERT, CIRA
IN SUPPORT OF APPLICATION FOR EMPLOYMENT PURSUANT
TO BANKRUPTCY RULE 2014(a) AND LOCAL RULE 2014-1

I, Craig R. Jalbert, being duly sworn, do hereby depose and state as follows:

1. I am a Certified Insolvency and Restructuring Advisor and a principal of the accounting firm of Verdolino & Lowey, P.C. (the "Firm"), whose office is located at 124 Washington Street, Foxborough, Massachusetts. I am generally familiar with the business of the Firm and have made inquiry concerning the facts set forth herein prior to making this Affidavit.

2. I hereby represent that neither I nor any member of my Firm holds or represents any interest adverse to the estate of the above-named Debtor.

3. My and my Firm's connection with the Debtor, any Creditor, or other party of interest, their respective attorneys and accountants are as follows:

a. My Firm represents and has represented Mark G. DeGiacomo, Esq. ("DeGiacomo"), the Chapter 7 Trustee in this case in his capacity as Chapter 7 and 11 Trustee in many other

wholly unrelated matters, including, but not limited to: Francine Tymes (Case No. 07-16817-JBR); Lynne A. Ingalls (Case No. 08-17072-WCH); Northwood Properties, LLC (Case No. 05-18880-HJB); PB Realty Holdings, LLC (Case No. 09-16389-WCH); Paul J. and Stephanie Cavallaro (Case No. 10-24063-JNF); Brian Glidden (Case No. 07-14748-JNF); Inofin Incorporated (Case No. 11-11010-JNF); Firefly's Quincy, LLC (Case No. 11-13353-JNF); Charles Arnold and Jane Fitzgerald Nistad (Case No. 10-17453-WCH); Charles G. and Linda Giardina (Case No. 11-16289-WCH); Virginia A. Traverse (Case No. 11-17703-WCH); Diane Hoban (Case No. 11-17810-JNF); Robert Kearney (Case No. 11-17881-JNF); Vittorio and Lydia Gentile (Case No. 11-19630-JNF); Rowley Roadside Grille & Pub, LLC (Case No. 12-10239-JNF); David W. and Phyllis S. Spicer (Case No. 11-15692-FJB); Charles Kokinidis (Case No. 11-18443-FJB); Matthew D. Moore (Case No. 11-21645-FJB); Richard Ng and Maryellen Fitzgerald (Case No. 11-21649-FJB); Kurt C. Fabrick (Case No. 10-18706-JNF); Comfort Air Systems, Inc. (Case No. 12-14605-FJB); Cora A. DeFlaminio (Case No. 12-11759-WCH); Shaw R. Bryan (Case No. 12-14176-JNF); John J. Benedetto, III (Case No. 12-16144-WCH); Walter S. Lind (Case No. 12-16128-WCH); Alpine Property Services Co., Inc. (Case No. 11-21818-FJB); and Richard G. and Sharon Trabucco (Case No. 12-17134-FJB).

b. My firm represents Olga L. Gordon, Esq. ("Gordon") in her

capacity as Chapter 7 Trustee in other wholly unrelated matters, including, but not limited to: Michel Roland Brault (Case No. 05-15374-MWV); John Thomas deBettencourt and Cynthia Jane O'Brien (Case No. 08-10325-JMD); Michael J. Demers (Case No. 11-12102-JMD); Kevin Matthew Fessenden (Case No. 11-11134-JMD); Monica M. Coyne (Case No. 08-12261-JMD); Everett S. Mahoney (Case No. 10-10683-JMD); Nancy L. Sebor (Case No. 10-14408-JMD); Lisa Paulette Muzyczka (Case No. 11-13137-JMD); Sally R. McFarlin (Case No. 12-10041-JMD); Michael J. and Lisa Pauline Danzinger (Case No. 11-13859-JMD); and John M. and Shirley A. Calef (Case No. 10-14411-JMD); Stephen Thomas Jeffco (Case No. 11-13903-JMD); Teresa A. Derosier (Case No. 12-11207-JMD); Andrew E. Bloom (Case No. 11-12411-JMD); Brian P. Blake (Case No. 10-11737-JMD); Jennifer L. Whitcomb (Case No. 11-10867-JMD); Bruce W. and Nancy B. Lewis (Case No. 11-13565-JMD); Charles J. Keenan (Case No. 12-10993-JMD); Joseph J. Yi-Pellegrino (Case No. 12-11022-JMD); and Diane Marie and John Scott Kendall, Jr. (Case No. 12-11898-JMD); Herbert H. Foss (Case No. 11-13841-JMD); Goga Studios, Inc. (Case No. 12-13861-JMD); and NGS Dental, PLLC (Case No. 12-13499-JMD).

- c. DeGiacomo and Gordon are partners in Murtha Cullina, LLP ("MCLLP"). MCLLP represent various parties of interest in many wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not

limited to: Robotic Vision Systems, Inc. and Auto Image ID, Inc. (Case No. 04-14151-JMD) where MCLLP represents the Committee and the Firm is the Trustee's Accountant; Foss Manufacturing Company, Inc. (Case No. 05-13724-JMD) where MCLLP represents a Creditor and the Firm is the Trustee's Accountant; Prime Mortgage Financial, Inc. (Case No. 08-40238-JBR) where MCLLP represents the Debtor and the Firm is the Trustee's Accountant; Select Car Rental, Inc. (Case No. 07-15554-JNF) where MCLLP is Counsel to the Trustee and the Firm is the Trustee's Accountant; Zbigniew P. Slabicki (Case No. 09-21274-FJB) where MCLLP is Counsel to the Trustee and the Firm is the Trustee's Accountant; Robert N. Lupo (Case No. 09-21945-WCH) where MCLLP is the Examiner and the Firm is the Accountant and Financial Advisor to the Debtor; DFM Industries, Inc. (Case No. 11-12541-FJB) where MCLLP is Counsel to the Trustee and the Firm is the Trustee's Accountant; Monaco Restorations, Inc. (Case No. 09-43070-MSH) where MCLLP represents an Interested Party and the Firm is the Trustee's Accountant; The Rugged Bear Company (Case No. 11-10577-HJB) where MCLLP represents a Creditor and the Firm is the Trustee's Accountant; William D. Kwiatek (Case No. 07-11753-WCH) where MCLLP represents a Creditor and the Firm is the Trustee's Accountant; an out of Court case where I am the Trustee and MCLPP is my counsel; William H. Swift (Case No. 10-20364-WCH) where

MCLLP is Counsel to the Trustee and the Firm is the Trustee's Accountant; Rojas Group, Inc. (Case No. 09-18977-HJB) where MCLLP represents a Creditor and the Firm is the Trustee's Accountant; WPC Portable Crushing, Inc. (Case No. 08-18751-FJB) where MCLLP is Counsel to the Trustee and the Firm is the Trustee's Accountant; an out of court matter where MCLLP is counsel to a continued care facility and the Firm is its Accountant; Helicos BioSciences Corporation (Case No. 12-19091-FJB) where MCLLP represents the Debtor and the Firm is the Debtor's Accountant; New England Compounding Pharmacy, Inc. (Case No. 12-16128-WCH) where MCLLP represented the Debtor and my partner, Keith D. Lowey, was the appointed Chief Restructuring Officer and an elected director of the Debtor, and the Firm was the Debtor's Accountant; and The Groves in Lincoln, Inc. (Case No. 13-11329-HJB) where MCLLP represents the Debtor and the Firm is the Accountant and Financial Advisor.

- d. Michael Van Dam, Esq. (collectively "Van Dam") represents the Debtor in this case. Van Dam represents various parties of interest in many wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: Patricia Smith (Case No. 11-13233-FJB) where Van Dam represents the Debtor and the Firm is the Trustee's Accountant; Lue Dee Jackson (Case No. 11-15445-JNF) where Van Dam represents a Creditor and

the Firm is the Trustee's Accountant; Debra J. Bianchi (Case No. 12-12019-FJB) where Van Dam represents the Debtor and the Firm is the Trustee's Accountant; and Everest Crossing, LLC (Case No. 12-12691-FJB) where Van Dam represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent Van Dam or his client in this case.

- e. Bartlett, Hackett, Fineberg, et al ("BHF") represents a Creditor in this case. BHF represents various parties of interest in other unrelated cases in which the Firm or its employees are employed, including, but not limited to: Southcoast Express, Inc. and Sky View Lines LLC (Case No. 05-18685-WCH) where BHF represents a Secured Creditor and the Firm is the Trustee's Accountant; RNI Wind Down Corporation, et al. (Case No. 06-10110-CSS) where BHF represents a Creditor and I am the post-confirmation Plan Administrator; GeoPhoenix, Inc. (Case No. 08-13349-BLS) where BHF was counsel to certain Creditors in a Receivership and I was the Receiver; nTAG Interactive Corporation (Case No. 08-19869-JNF) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Pecus ARG Holding, Inc. (Case No. 09-10170-KJC) where BHF represents a Creditor and the Firm was the Tax Preparer; Kirk Hundley (Case No. 06-40468-JBR) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Financial Resources Mortgage, Inc. (Case No. 09-14565-

JMD) where BHF represents an Interested Party and the Firm is the Trustee's Accountant; BasePoint Contracting, LLC (Case No. 09-19730-JNF) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Fletcher Granite Company, LLC (Case No. 10-43884-MSH) where BHF represents a Creditor and the Firm is the Debtor's Accountant; Seta Rose Mammola (Case No. 10-15148-JNF) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Volpe Incorporated (Case No. 10-20843-FJB) where BHF is Counsel to the Trustee and the Firm is the Trustee's Accountant; Starbak Incorporated (Case No. 10-10856-WCH) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Bluewater Hld Corp. (Case No. 10-21384-FJB) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Scott David Farah (Case No. 09-14902-JMD) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Robert J. Mammola (Case No. 10-18070-JNF) where BHF represents a Creditor and the Firm is the Trustee's Accountant; McCarron Development Corporation (Case No. 11-19796-JNF) where BHF is Counsel to the Trustee and the Firm is the Trustee's Accountant; and an out of Court matter where BHF represents a bank and BHF has hired the Firm to assist with forensic accounting issues; Shawn R. Bryan (Case No. 12-14176-JNF) where BHF represents a Creditor and the Firm is the Trustee's Accountant;

Formatech, Inc. (Case No. 11-43424-MSH) where BHF represents a Creditor and the Firm is the Trustee's Accountant; Van Dao (Case No. 11-12539-JNF) where BHF represents a Creditor and the Firm is the Trustee's Accountant; On the Level Construction & Excavation, Inc. (Case No. 11-42362-MSH) where BHF represents a Creditor and the Firm is the Trustee's Accountant; and Denise Bruce (Case No. 13-10268-FJB) where BHF represents a Creditor and the Firm is the Trustee's Accountant. The Firm does not represent BHF, its attorneys or its client in this case.

- f. Harmon Law Offices, P.C. ("Harmon") represents a Creditor in this case. Harmon represents various parties of interest in many wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: Francine Tymes (Case No. 07-16817-JBR) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Henri Antonie Erkelens (Case No. 08-40709-JBR) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Steven L. Berger (Case No. 09-11787-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Richard Monagle (Case No. 10-11038-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Kris J. and Gardena M. Abramowitz (Case No. 08-42847-JBR) where Harmon represents a Creditor and the

Firm is the Trustee's Accountant; Robert N. Lupo (Case No. 09-21945-WCH) where Harmon represents a Creditor and the Firm is the Accountant and the Financial Advisor to the Debtor; Richard D. and Rose M. Bokavich (Case No. 09-11186-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Denine L. Hayden (Case No. 09-15729-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Judith Lilla (Case No. 08-13381-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Brian Glidden (Case No. 07-14748-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Scott David Farah (Case No. 09-14902-JMD) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Christopher M. Hayden (Case No. 08-18779-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Charles Arnold and Jane Fitzgerald Nistad (Case No. 10-17453-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Stephen E. and Anne E. Bullinger (Case No. 10-19053-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Anne Reddington (Case No. 11-12446-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Donald B. Hawthorne (Case No. 10-17130-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Wilfred K. Saroni (Case

No. 08-40844-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Phuongthao Thi and Hung Thai Hua (Case No. 09-17921-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Janet M. Cuddy (Case No. 10-10605-FJB) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Wilmarc Charles (Case No. 10-13034-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Bruce and Darlene M. Shapiro (Case No. 10-20446-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Matthew D. Moore (Case No. 11-21645-FJB) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Brian E. Hebb (Case No. 11-43863-MSH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Kurt C. Fabrick (Case No. 10-18706-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Michael L. and Darlene M. Carucci (Case No. 10-20873-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; James J. and Linda J. Pora (Case No. 10-10621-ANV) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Peter C. and Carole A. Ellis (Case No. 10-21835-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; David W. and Nancy B. Myers (Case No. 10-45567-MSH) where Harmon represents a

Creditor and the Firm is the Trustee's Accountant; Everett S. Mahoney (Case No. 10-10683-JMD) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Nancy L. Sebor (Case No. 10-14408-JMD) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Lisa Paulette Muzyczka (Case No. 11-13137-JMD) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Flavia A. Vieira Fernandes (Case No. 10-17925-FJB) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Robert W. Jackson (Case No. 08-42419-MSH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; Michael Benoit (Case No. 09-19931-WCH) where Harmon represents a Creditor and the Firm is the Trustee's Accountant; and Joan L. Pearce (Case No. 10-20135-JNF) where Harmon represents a Creditor and the Firm is the Trustee's Accountant. The Firm does not represent Harmon, its attorneys or its client in this case.

4. I hereby represent that I have agreed not to share with any persons the compensation to be paid for the accounting services rendered in this case, except with the Firm.

5. Neither I nor my Firm has received a retainer in connection with this matter.

6. I shall amend this statement immediately upon my learning that (a) any of the within representations are incorrect or (b)

there is any change of circumstance relating thereto.

7. I have reviewed the provisions of MLBR 2016(a)(1) of the Local Rules of Bankruptcy Procedure for this District.

8. Notwithstanding the foregoing, I hereby represent that I and each member of my Firm are "disinterested persons" as that term is defined in 11 U.S.C. Sec. 101(14).

Signed under the pains and penalties of perjury this 15th day May 2013.



Craig R. Jalbert, CIRA
Verdolino & Lowey, P.C.
124 Washington Street
Foxboro, MA 02035
(508) 543-1720

VERDOLINO & LOWEY, P.C.

Certified Public Accountants

Professional Rates (Hourly)

Principals	\$415.00
Managers	\$245.00 - \$375.00
Staff	\$125.00 - \$345.00
Bookkeepers	\$110.00 - \$190.00
Clerical	\$85.00

On September 1st of each year, the Firm reviews and adjusts the hourly rates of all employees. These rates will be in effect until August 31, 2013.

UNITED STATES BANKRUPTCY COURT
FOR THE
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:)	
)	
Anthony U. Giannasca,)	Chapter 7
)	Case No. 11-19499-FJB
Debtor.)	
)	

DECLARATION RE: ELECTRONIC FILING

I, Craig R. Jalbert, hereby declare under penalty of perjury that all of the information contained in my *Signed Statement Of Craig R. Jalbert, In Support Of Application For Employment Pursuant To Bankruptcy Rule 2014(A) And Local Rule 2014-1* (the "Document"), filed electronically, is true and correct. I understand that this DECLARATION is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this DECLARATION may cause the Document to be struck and any request contained or relying therein to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFR)-7(b) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Executed this 15th day of May 2013.



Craig R. Jalbert

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

In re:

ANTHONY U. GIANNASCA,

Debtor.

CHAPTER 7
CASE NO. 11-19499-FJB

CERTIFICATE OF SERVICE

I, Mark G. DeGiacomo, hereby certify that on the 23rd day of May, 2013, I served a copy of the *Chapter 7 Trustee's Application for Authority to Employ Verdolino & Lowey, P.C. as Accountants to Trustee and Signed Statement of Craig R. Jalbert, CIRA In Support of Application for Employment*, via first-class mail, postage prepaid or by electronic transmission as indicated upon the parties listed on the attached Service List.

/s/ Mark G. DeGiacomo

Mark G. DeGiacomo, Esq. BBO #118170

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Arrow Financial Services, LLC
c/o Pioneer Credit Recovery, Inc.
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Arcade, NY 14009

Bank Of America
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Greensboro, NC 27410

Beacon Electrical Distributors, Inc.
Bartlett Hackett Feinberg PC
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Boston, MA 02110

Century Bank And Trust Company
400 Mystic Avenue
Medford, MA 02155

Chase - Cc
P.O. Box 15298
Wilmington, DE 19850

Circuit City/Chase
Attn: Bankruptcy
P.O. Box 2036
Warren, MI 48090

Citi
Attn: Centralized Bankruptcy
P.O. Box 20507
Kansas City, MO 64195

Citi
Citicorp Credit Services
7920 NW 110th St.
Kansas City, MO 64153

Collection
Attn: Bankruptcy
P.O. Box 41067
Norfolk, VA 23541

Community Credit Union
1 Andrew St
Lynn, MA 01901

Discover Fin Svcs LLC
P.O. Box 15316
Wilmington, DE 19850

Dish Network
Attn: Bankruptcy Department
P.O. Box 6633
Englewood, CO 80112

Dish Network
Dept. 0063
Palatine, IL 60055

Division Of Employment & Train
19 Staniford Street
Boston, MA 02114

Discover Bank
DB Servicing Corporation
P.O. Box 3025
New Albany, OH 43054-3025

Discover Fin Svcs LLC
Attention: Bankruptcy Department
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New Albany, OH 43054

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Mason, OH 45040

FBCS INS
5320 Washington St
West Roxbury, MA 02132

GMAC
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Roseville, MN 55113

GE Money Bank/Lowe's
C/O Plaza Associates
P.O. Box 18008
Hauppauge, NY 11788

Graybar Electric Supply
343 Harrison Avenue
Boston, MA 02118

Gecrb/tweeter New Engl
Attention: Bankruptcy
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Roswell, GA 30076

Gecrb/whitehall
P.O. Box 981439
El Paso, TX 79998

GMAC Mortgage
3451 Hammond Ave
Waterloo, IA 50704

Granite Recovery LLC
c/o Recovery Management Systems Corp
25 SE 2nd Avenue Suite 1120
Miami FL 33131-1605

Green Point Savings
P.O. Box 130424
Roseville, MN 55112

Harvard Collection Services, Inc.
4839 N. Elston Ave
Chicago, IL 60630

Home Depot
c/o Middlesex Dist. Atty. Office
P.O. Box 410307
Cambridge, MA 02141

Home Depot Credit Services
P.O. Box 6029
Dept. 21 - 2020639773
The Lakes, NV 88901

HSBC Bank
Attn: Bankruptcy
P.O. Box 5213
Carol Stream, IL 60197

HSBC/BSTBY
P.O. Box 15521
Wilmington, DE 19805

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

J.C. Christensen & Associates Inc.
P.O. Box 519
Sauk Rapids, MN 56375

Jefferson Capital Systems LLC
c/o Creditors Interchange
80 Holtz Drive, Suite 2
Buffalo, NY 14225-1470

LVNV Funding LLC
c/o Vision Financial Corp
P.O. Box 460260
St. Louis, MO 63146

Litton Loan Servicing
24 Greenway Plaza #712
Houston, TX 77046

Midland Funding Co.
c/o Daniels Law Office
1250 Hancock Street
Quincy, MA 02269

Massachusetts Department Of Revenue
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P.O. Box 9564
Boston, MA 02114

Massachusetts Department of Revenue
Bankruptcy Unit
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Boston, MA 02114

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NCO Financial Systems Inc.
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New Century Mortgage C
Attention: Bankruptcy
P.O. Box 54285
Irvine, CA 92619

One West Bank,FSB
Post Office Box 829009
Dallas, TX 75382

Onewest Bank
Attn: Bankruptcy
2900 Esperanza Crossing
Austin, TX 78758

Plaza Associates
P.O. Box 18008
Hauppauge, NY 11788

Portfolio Recovery Associates LLC
P.O. Box 12914
Norfolk, VA 23541

Richard A. Demarco
461 Riverside Ave
Medford, MA 02155

Richard J. Boudreau & Associates, LLC
5 Industrial Way
Salem, NH 03079

Real Time Resolutions, Inc.
1750 Regal Row, Suite 120
P.O. Box 36655
Dallas, TX 75235

Recovery Management Systems
Corporation
25 S.E. 2nd Avenue, Suite 1120
Miami, FL 33131-1605

Sarasota ER Physicians
1 5690 Marquesas Cir
Sarasota, FL 34233

Sarasota Memorial Hospital
5690 Marquesas Cir
Sarasota, FL 34233

Sprint
240 Emery St
Bethlehem, PA 18015

Verizon
Attention: Bankruptcy
P.O. Box 3037
Bloomington, IL 61702

Verizon Wireless
Attention: Verizon Wireless Department
P.O. Box 3397
Bloomington, IL 61702

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